AN ESSAY At Removing National Prejudices AGAINST A UNION with *SCOTLAND.*

To be continued during the Treaty here.

PART II.

LONDON:
Printed in the Year 1706.

AN

ESSAY

ON

UNION with SCOTLAND.

To be printed during the Vacation.

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AN

ESSAY

At Removing

National Prejudices, &c.

IN the first Part of this Work I attempted to prove the unreasonableness of the Common National Prejudices, which seem to have taken too fast hold of the People of these Nations, and that stand in the way of the Common Opinion about a Union.

There is nothing more Fatal to a General Union, than to have Peoples Minds prepossess'd with the Difficulties or Disadvantages of the thing it self; and I cannot therefore think it improper to go on with this Work a little farther, to remove, if possible, the very Root and Causes of these Prejudices, which I say Obstruct the Happy Conjunction now in View —— and these I take to be comprised in the two words just mentioned above, *viz.* *Difficulties* and *Disadvantages.*

When Men either think on one hand, 'tis so difficult a Task, that they shall never get thro' it; or on the other hand, that if they do get thro' it, it will not be their Advantage, no wonder if they go coldly about it, or seem unconcern'd at the event.

I take the Commissioners, who are to Treat of this Union, perhaps in a different Manner or Capacity from what some People take them in; I do not take them as

Gentlemen come together from two Nations at Variance, entring into a Confederation of Amity, and ſo are ſtrugling and wrangling with one onother to get the beſt Terms they can, to each others advantage.

But I look upon the two Nations as intentionally United into one Body, already fix'd, and reſolv'd to be from hence forward one People; and the Gentlemen come together to ſettle ſuch Articles of Mutual Friendſhip and Coallition, as may be moſt effectually conducive to the Eaſe, Safety, Proſperity and general Satisfaction of both, being now to be conſidered as one.

I look upon any thing Grievous, any thing particularly Burthenſom or Diſadvantageous to either ſide, which may render the Union afterwards uneaſie or diſadvantageous to one more than the other, ought to be the eſpecial Care of both Parties to prevent, that all Complaining and Diſſatisfaction may be Anticipated.

Every thing that is eſpecially Diſadvantageous to either ſide, is to be given up to the other; every thing particularly Burthenſome to either ſide is to be removed for them, by the other, that theſe two Twin Nations may become one United *Engliſh* Empire, reſolved into one Form of Government, one Intereſt, one Body Politick, under one Head, one Adminiſtration, one Repreſentative, and ſtrengthned by one United Body of Power; a Power thereby ſo Encreas'd, and in it ſelf not only Impregnable, but Formidable to the whole World.

In forming this Union, either ſide chearfully brings her part, without Examining which contributes moſt to the Work, or Repining at the ſeeming inequalities; nor are thoſe Inequalities ſo great, as ſome who are Enemies to this Union would ſuggeſt; of which I ſhall hereafter enlarge.

Here

Here is Wealth to Enrich, there is Strength to Defend; here Money to Pay, there Hands to Fight; here a Country Improv'd, there a Country to Improve; here a Nation grown opulent by Trade, there a Nation, which let into Trade, will be in time as Rich and Opulent, and in Proportion, as much improv'd as they.

Nor ſhall their Increaſe be our Decreaſe, but juſt the contrary; and I doubt not to make it appear, that not only *England* ſhall gain by this Union, as a Nation United, but at a Nation Separate; That the Center of Trade, and the Center of Government being all here, all the Wealth that *Scotland* ſhall accrue by Improvement, ſhall Circulate thro' the Capital, and *London* ſhall ſtill remain the Center of the Wealth of the whole Iſland.

I ſhall go on to prove, That the Improvement of *Scotland* ſhall every way be the Improvement of *England*, the Encreaſe of their Manufactures ſhall no way interfere with ours, but almoſt infinite variety of Trade, in its Funds and Branches ſhall encreaſe, to the general Wealth, and mutual inriching of each other.

In this Union here are Lands and People added to the *Engliſh* Empire; theſe are the two Eſſential Parts of Strength, theſe for Improvement for Trade, for War, for every Publick National Advantage, are our own; the *Scots* being encourag'd to Induſtry, and enrich'd by Trade and Manufactures, ſhall dwell at home, and encreaſe; the vaſt Numbers that now fill the Armies, and ſtraggle about the Countries of our Neighbour-Princes, ſhall then ſtay at home, and living eaſy, ſhall increaſe in Number, and form the Wealth and Strength of *Britain* to a Magnitude too great to be modeſtly calculated.

The numbers that go abroad ſhall People our Colonies, and extend our Borders on the Continent of *America*, a Part of that World which this Nation has room in, to grow equally populous and terrible to what they are at home,

and

and whoſe growing Wealth is all our own, and can never be thought too great.

It is impoſſible *Britain* ſhould have too many People, were 3 Millions of Strangers to come over hither, and ſettle; nay, tho' they brought nothing with them but their Hands, they would add to our National Wealth, as from the Labour of thoſe People and their Expence for Neceſſaries, the General Stock would be encreaſed, the Growth of our Land expended, and our Manufactures made uſe of.

Under theſe Heads of Increaſe, the Union of this Nation, or Iſland, in time will be ſuch an Encreaſe of Wealth and Strength, as can admit of no Deſcription, and as the ſeeming interfering Difficulties now talk'd of, bear no manner of Proportion to.

It is therefore certain the Gentlemen now treating of this happy Conjunction, if their Eyes ſhall be ſo far opened to the Publick Good, ſhall ſtrive with one another to remove every Difficulty, to leſſen every Burthen, and to ſtudy to make this Union at firſt as agreeable, as it ſhall at laſt be profitable to the whole Body.

In order to this, the Deſign of this ſecond Tract is to level ſome of the Mountains that ſtand in the middle between this Union, and which ſeem upon a remote view to be ſo unpaſſable in their Situation, that they ſhould interrupt our happy Meeting, repreſent it as impracticable, or ſeem by their ſtupendous Heigth to hide from our Eyes, the real Advantages of the Propoſed Conjunction.

Difficulties, like Dangers, often look greater at a remote than at a near View: diſtant Objects are ſeen by the help of Art, and often repreſent themſelves in Figures different from what they really are; as an Iſland in the Sea at firſt appears a rough heap of Craggy Rocks or Mountains, which threaten the Pilot with Shipwreck if he Approaches; but when he comes nearer, he diſcovers open Harbours,

Harbours, Navigable Rivers, a fruitful pleaſant Country, and a hoſpitable trading People, and then he is invited in to Exchange his Merchandizes and make a happy Voyage.

Let us therefore deſcend to a nearer View of Union; we have hitherto talk'd at a diſtance, and ſtrange Mountains of Difficulties have preſented themſelves; let us come cloſe up to the matter; let us view things as they are, and not as they ſeem only; and let us ſee if perhaps theſe things may not upon a nearer View appear to be quite different from what we thought them to be.

If I underſtand what we are meaning, when we talk of Union, I underſtand it in the utmoſt Conſtruction of that extenſive Word — I underſtand an entire Coallition or Incorporation of two different Bodies into one, as compleatly every way, and to all Intents and Purpoſes as has been formerly ſettled between the Kingdom of *England*, and the Principalities of *Wales*; that we ſhall for the future be one indiviſible Community, conjoyned in every poſſible Article and Circumſtance; ſo as to have for the future but one Politick General Intereſt; be Brethren in Blood and Nation, Brethren in Poſſeſſion, Proſpect and Power.

What Reſerves are made, are no more Obſtructions to this healing Union, than the Men of *Wales* reſerving their Language, was an Obſtruction to their Coallition with *England*. The Religion and Civil Adminiſtration of Juſtice in *Scotland*, are no more concern'd in this Matter, than the *Popiſh* Religion and Methods of Juſtice reſerv'd in *Lancaſhire* and *Durham*, have been Obſtructions to their being annex'd to the *Engliſh* Government, and made Provinces thereof.

The Iſland will be One, the Government One, the Treaſure One, the Military Power One; their general Commerce undivided and in Common, their Laws and Cuſtoms reſerv'd to every part by the Regulations of their

own

own Privileges, but under the Direction of one Legiſlature and Repreſentative.

As to Religious Matters, the Ballance is exact, the Alternative harmonious, each Eſtabliſhment preſerv'd, general Charity maintain'd, the Church of *England* free and uninvaded in *England*, the Presbtyerian Church of *Scotland* free and unenvyed in *Scotland*; Epiſcopacy here, Presbytery there, and Toleration univerſal: Church of *England*-Men ruling here, and ſubmitting without Oppreſſion there; Presbyterians ruling there, and ſubmitting here without Reproach or Perſecution.

They that are afraid indeed of ſuch a Harmony, and who dare not unite, not their Principle only but their Cauſe ſuffers ſome Scandal; ſince to me it muſt paſs for a Maxim, That Peace is ſuch a heavenly Gift, that where it is inconſiſtent with any Party, People, Cauſe or Circumſtance, that Foundation is founded upon ſomething elſe than Heaven, and ſavours of a Spirit wholly Infernal.

This is the preſent Union we are upon, nor can *England* agree to receive the *Scot* upon any other Foot; for any Union that ſhould leave a poſſibility of a return to its firſt Condition, would be Incongruous to the preſent Deſign, and diſadvantageous to *England*.

England expects by this Union, Safety, Peace and mutual Aſſiſtance from *Scotland*, in Point of defending the Wealth She enjoys; *Scotland* expects Helps in Trade, Aſſiſtance to improve her Lands, employ her People, encreaſe her Fiſhery, Shipping, and the like; one ſeeks to gain, the other to keep what She has gain'd.

If *Scotland* by a partial Union ſhall anſwer her End, grow Rich, Opulent and Formidable, and when She is ſo, be empower'd to break with us, and go off; they are then Gainers by us, and we no Gainers by them; becauſe we are reduc'd by the Breach, to the ſame Circumſtance we were in before the Union; they have better'd themſelves

ſelves and cannot be ſaid to be reduc'd, becauſe they will be then better able to ſupport their Independency than they are now.

This to me ſeems ſo juſt an Objection againſt what ſome call a federal Union, and the Scheme whereof they are very fond of, that I cannot but wonder to hear ſuch a Propoſal ſhould come from any *Engliſh*-Man.

Till therefore they can remove the Inequality, which upon a Determination of ſuch a Union, ſhall lye hard on the ſide of the *Engliſh*, and prove the *Scots* can never break it to their Advantage and our Prejudice; I cannot think their Schemes worth examining, ſince to me they ſeem calculated not to make a Union, but to break it off; and diſappoint both Nations of the preſent good Iſſue, which they expect from this Treaty.

I ſhall therefore ſuppoſe it out of Doubt, that there can no Union be Treated of between the Nations, but what ſhall be an entire Incorporation of Principles: I mean a becoming one Body in all the publick Capacities of both Kingdoms.

In Treating of the Methods to bring this to paſs, I know no better way, than if poſſible, to ſtate the Circumſtances of both Nations, and bring them to a Balance; for certainly while the Inequalities of things remain, there can be no fair Coalition, one Side or other would be Aggriev'd; that would be to jumble Circumſtances, huddle all things together, and by the claſhing of Intereſts, Inequality of Particulars, and uncouth jarring of Cauſes and Conſequences, would inſtead of uniting two Nations, put them into all manner of National Confuſions.

To bring a Union of claſhing Intereſts therefore to paſs, I humbly conceive a Ballance of Circumſtances muſt be the Baſis to build upon, In which if I do not exactly purſue, every Man, or perhaps any Man that has gone before me, *I pray their Pardon*, ſince 'tis effecting the Union, not

imitating of any Man however ſuperiour in Judgment, or Experience to me, that is the Mark to be aim'd at; and this I ſhall purſue, with the ſame Sincerity that I wiſh it accompliſh'd.

To bring the Ballance of Circumſtances upon the Stage, it muſt be neceſſary to enter into the ſeveral Inequalities in which the two Kingdoms now ſtand, with reſpect to one another, and ſee if we can Even things as we go.

The principal Heads of Inequality I take to be Wealth, Trade, Religion, and Civil Power; I hope no Body will Cavil at my Order of ranking them, and putting Religion behind the Wealth and Trade, I ſpeak to it laſt, as that which I believe there will be leaſt Occaſion for Diſpute about; not but that if I had ſaid, perhaps thoſe that Cavil moſt at this Union, are not the moſt concern'd for the religious Part of it, I might have ſaid true enough.

In ſtating the Wealth of the two Nations, we are to examine if poſſible, the Proportions of either ſide, and without running into the ſeveral true Reaſons of the Poverty of one Nation, and the Riches of the other, which tho' it is a Study would furniſh large Subjects of Speculation, yet as not exactly ſuited to the preſent Enquiry, I wave with only this ſhort Hint, *viz.*

Scotland has felt more the Weight of the Arbitrary Deſpotick Tyranny of their Princes, which we all had ſuch Reaſon to fear; the Neglect or Oppreſſion of their Subjects, joyn'd to ſome unreaſonable Diſadvantages of another ſort, and all added to an unhappy Conſtitution, between the Gentry and the Commonalty, have form'd a Complication of Circumſtances which have kept her declining in Wealth, for above a 100 Years paſt.

England at the ſame time, has viſibly increas'd in Trade, Wealth, People, Colonies, and every thing that adds to the Opulence and Abundance of a Nation in a riſing Poſture before.

So

So that without Vanity on one hand, or Inſulting on the other, there is a vaſt diſparity of Circumſtances between the Kingdoms; and tho' in former Eſtimations, *Scotland* may have been valued with reſpect to *England*, as one to Seventeen, and ſome have drawn Schemes from that foot; I think there are ſo many Reaſons to be given for *England*'s riſing in Value, and *Scotland*'s ſinking more than its Proportion, that it muſt be owned no Judgment can be made from theſe former Calculations.

In Order therefore to form regular Calculations of the Wealth of *Scotland*, and at the ſame time go hand in hand with the Articles of a Union; I ſhall begin with the Head of Taxes, which muſt be moſt concern'd in theſe Calculations, and which I muſt ſay, I believe to be the moſt difficult point of the Treaty, at leaſt it has moſt room for Debates on both hands.

Some Gentlemen in *England* have made Calculations from the Taxes, in the old Parliament Union; when *Oliver Cromwel* having reduc'd *Scotland* by Arms, Incorporated them into one Body with this Nation; and by this Incorporation they are Rated at 6000 *l. per* Month in their Land Tax, when *England* was rated at 70000 *l. per* Month.

Tho' it alſo appears by the ſame Calculator, that *Scotland* paid this 6000 *l. per* Month, when *England* paid but 35000 *l. per* Month.

Now I would gladly apply this Calculation to our preſent Caſe, before I enter upon Stating of our preſent Proportions, that our grand Enquiry about an Equality of Taxes, may be the plainer to enter upon.

Our Land Tax, in time of War, at 4 *s. per l.* is ſuppos'd to raiſe two Millions Sterling.

The *Scots* paying 6000 to our 35000 *per* Month, which is ſomething leſs than a ſixth part, not to trouble the Reader with Fractions, by the ſame Rule in two Millions *per*

Annum, which our Land Tax raiſes, they muſt be chargeable with 333333. 6. 8 *per Annnm*, Land Tax.

If you return from this Arbitrary difference which *Oliver Cromwel* and his Parliament made; which, as is obſerv'd, was, " in conſideration that *England* had for divers " Years paſt, been at almoſt all the Expence of War; Still, at the former Calculation, *Scotland* would in a four Shilling Aid, pay half that Sum, *viz.* 166666. 13. 4. *per Annum*.

Now to examine the Rents of each Kingdom, what muſt this Amount to, the Annual Rents of Lands in *Scotland*, muſt by the firſt Calculation, amount to One Million, Six Hundred, Sixty Six Thouſand, Six Hundred, Sixty Six Pound, Thirteen and Four Pence Sterling, *per Annum*, and by the laſt Calculation juſt half the Money.

Both which Sums are far wide of the Fact, and far beyond what *Scotland* is able to raiſe.

But this is by the way.

I am now come to the Grand Queſtion, Whether in Caſe of a Union, and an Equality between the Kingdoms, there ought not to be an Equality of Burthens; and without any Heſitations, I agree readily, it muſt certainly be ſo.

But then it remains to make ſome needful Enquiry into what we mean by Equality.

All Equalities muſt be Subjected to Proportion, or elſe Confuſion would ſpread over every ſtep we take. I need not enter, I preſume, into the Particulars, or form a Philoſophical Syſtem of Equality; if an Army Marches charg'd with their own Baggage, if every Man carries a Burthen proportioned to his ſtrength, tho' the ſtrong Man has a heavy load, and the weak Man a light, [redacted], the diſtribution is equal.

Wherefore 'tis plain, and all our Calculators allow, a Numerical or Arithmetical Equality cannot be meant here—— It muſt then be a Geometrical, or proportioned Equality.

How

How then, ſay ſome, Shall we come to a true ſtate of Proportion? I anſwer, This is the Hare we are Hunting, and tho' I may be at a fault now and then, I perſwade my ſelf I ſhall make it out at laſt, and fairly run her down in view.

I begin with the Land Tax——— and here I meet with an Objection, which I do not find any body has ſtarted yet.

You talk of Proportions and Equalities, Pray why ſhou'd not the *Scots* pay equal to us in their Land Tax, ſince all is paid upon a Net Rent, the Poverty of the Country is not concern'd in it, 20*s.* in *Scotland* is as good as 20*s.* in *England*, and better too, becauſe Money is dearer there, and living is much cheaper, he that has 100*l.* Sterling in *Scotland*, can much better pay 4*s.* in the Pound out of it, than he that has 100*l.* a Year in *England*; 4*s.* is no more in one Place than another, ſince no body pays it but he that has the Fund in Rent to pay it from.

This Objection is weighty, and has more in it than any I have yet met with, and therefore I think requires ſome Anſwer.

There are ſome Reaſons, and I think very good ones; why the *Scots* ſhould not be Tax'd at 4*s.* *per l.* upon their Rents, when we are ſo Tax'd, and I ſhall firſt offer them in General, before I come to enquire what Proportions are reaſonable in this Caſe.

I am not at all Pleading here for the *Scots* abſtracted, or for an abatement of Taxes to them. I allow 20*s.* is 20*s.* there or here, and ought to bear an equal Burthen in the whole, but I am arguing for Juſtice and Equality; if we will not prepare our ſelves to bear with the Proportions that theſe things allow, we ſhall not do Juſtice; and if we will not do Juſtice, we can never come to a Union.

I. A Numerical Equality can not be Juſt in the Land Tax to the *Scots*, becauſe really ſpeaking, our Land Tax it ſelf is not equally aſſeſs'd, it bears no Conformity to its Title, and would, if literally Executed, be the greateſt Piece of Injuſtice and Inequality in the World to *Scotland*, and perfectly ruine that Nation.

'Tis known to all that underſtand theſe things, that the *Scots* way of Collecting their Taxes, is rigorous and exact, and if 4 *s. per l.* was laid by Parliament upon the whole Iſland, their Aſſeſſments would *bona fide* be 4 *s. per l.* upon the Rack Rent of all their Lands.

'Tis as well known, that 4 *s. per l.* in *England*, is a Lion's Face upon an Aſse's Head, and the Ears are ſo plain to be ſeen, that it ſerves now for a meer *Priapus*, a Scarecrow without any Effect, for it never puts the Aſſeſſors out of their old road, but they Aſſeſs according to the old Rates, and every County being Rated in the very body of the Act, the Title is *Ipſo Facto* repeal'd, ſince if the Lands, &c. of that Country will raiſe the Money by an Aſſeſſment of 1 *s.* 6 *d. per* Pound, and 'tis known ſome do for leſs, the Law is ſatisfied, and the End anſwered.

Now to Tax *Scotland* at 4 *s. per l.* upon her Net Rent, and Tax our own Northern and Weſtern Counties, but at ſo much Money, which they can raiſe by a Proportion of 16 *d.* to 20 *d.* at moſt *per l.* would be ſuch a piece of Injuſtice, as I ſhould be aſham'd for my Native Country to ſee them inſiſt upon.

'Tis plain, that you muſt Tax *Scotland* not by your Pound Rate, but at a Proportioned Summ, as your own Countries are Tax'd, and leave them to the Diviſion of it, to raiſe it as they ſee fit, and this I call a Geometrical Equality, and this I ſhall ſay more to, when that Proportioned Summ comes to be ſpoken of.

II. The

II. The Sum charg'd upon Lands in *England* after it is levied and raiſed from the Tenant, ſtands charg'd with large Deductions and Charges, upon the Levying, Collecting, and Receiving; and thoſe Charges, if my Calculations are right, amount to little leſs than 9 *d per l.* upon the Money receiv'd, beſides publick Loſſes by the Inſolvency of Receivers and their Securities, which oftentimes runs deep into the Money; and which tho' they cannot be brought into an exact Account, yet I think put all together, 12 *d. per* Pound may at leaſt very well be Charg'd upon the whole, as an Off-Reckoning or Diſcount upon the Money, between the Collection and the Exchequer.

This 12 *d. per* Pound upon the Money Collected is 2 *d.* $\frac{8}{20}$ *per* Pound upon all the Rents in *England*, and amounts in Two Millions of Money, to a Hundred Thouſand Pound Sterling.

Now as on the other hand, the *Scots* Collect all their Tax at their own Charges, clear of all Loſſes, Deficiencies or Defalcations, and pay it in Nett to the Exchequer or Publick Treaſure, to Charge them by the ſame Numerical Equallity, which you Charge *England* by, would be to make them pay their Taxes clear of Charge, and bear part of the Expence and Loſs in Collecting ours.

III. Differing Cuſtoms and Manners of paying Rent and letting out Lands in the two Kingdoms, make a Numerical Equallity Impracticable.

In *England* the Rents are paid in Mony, in *Scotland* they are, generally ſpeaking, paid in Kind, or Vittle as they call it: Now tho' 'tis true this may, and is in ſome reſpect brought to a Head by a General Valuation, yet with this Difference, againſt a *Scots* Landlord to an *Engliſh*, *viz.* that the *Scots* Landlord ſtays two Terms, and runs two Riſques in his receiving the Rent of his Land.

Firſt he ſtays the Term agreed to receive of his Tenant, and ſecondly he truſts the Merchant a ſecond Term, to whom

whom he ſells the Produce he receives of his Tenant; in the ſame Senſe he runs two Hazards; one in the Solvency of the Tenant, and the other of the Merchant; which makes a conſiderable Difference in the eſſential value of the Rent, and conſequently of the Purchaſe of ſuch an Eſtate; and tho' the Purchaſe or Real Value of Lands in *Scotland* may not come into this Diſpute; yet I muſt tell my Reader, that were an Eſtate let in *England* to pay the Rent in kind, it would ſell for much leſs than an Eſtate of the ſame Value paid in Specie: nor would it be Tax'd at near ſo much in our Common Aſſeſſment; which I refer to any indifferent judge to determine.

The Matter of Purchaſe will not argue between *Scotland* and *England*, becauſe were there the ſame Security of Title to Land in *England*, as there now is in *Scotland*; I am of opinion it would advance the Price of Land in *England*, above Ten years Purchaſe; why we are not wiſe enough to do it, I ſhall not pretend to determine.

4. The laſt Reaſon I ſhall give, not but that there are yet more, is the difference in letting our Lands in *England*, which are in many Places fin'd down, and the ſtated Rents reduc'd: whereas in *Scotland* Lands are let without Leaſes, or but on ſhort Terms, and at a Rack-Rent; any Man that knows what belongs to Letting or Taking Lands in *England* cannot be ignorant——*1ſt*, That the Landlord, letting a long Leaſe to the Tenant, confining him to ſuch and ſuch Improvement, makes frequent Conſiderations in the Rent; and the Reaſon is plain, that the Eſtate advances upon it at the Expiration of the Term. 2. Any Tenant that takes a Farm without a certainty of years, will give the more, becauſe he really ſeeks the utmoſt Produce of the Land, without any regard to the time beyond him; and tho' the needy Landlord (for none but ſuch will let their Land ſo) puts ſomething the more Money in his Pocket for the preſent; yet his Eſtate ſinks,

the

ſinks, the Land is beggar'd, grows poor and out of heart, and he loſes in the end.

This is a large Field, and perhaps would diſcover to the *Scots* much of the Reaſon why their Country is ſo poor, and conſequently how to recover it, and make it rich; ſince the vaſt difference between the value of their Lands and ours cannot be wholly in the Land it ſelf, but in the Management of the Tenantry, and Defect of their Leaſes and Contracts; but this is not the preſent Buſineſs, I ſhall handle that by it ſelf.

On the other hand, ſhould this Article of 4 *s per l.* be inſiſted on in the literal Sence, and the *Scots* come to conſider how to avoid it, by Fining down Rents and other advantageous Methods, which they may eaſily find out, they might ſoon evade the Act, and pay little or nothing; and this would be an Evil hard to diſcover; and if found out, almoſt impoſſible to cure.

For Example, If a Tenant takes a Farm in *England* at 100 *l. per Ann.* which in reality is worth 150; if he is bound to Build or Fence, if he is under Contract to Improve, Drein or Cure; if he contracts to give his Landlord ſo many Quarters of Mault or Wheat, or Oats, or the like; he ſwears to the Annual Rent, produces his Leaſe, and ſhall be Tax'd no more than he pays in Money; this would leave Room for ſtrange Advantages in *Scotland*, and in your 4 *s.* Aid, the *Scots* ſhall ſoon come off for 6 *d.* in the Pound.

I think theſe Reaſons are ſufficient to prove, that a Numerical or Arithmetical Proportion of Taxes, cannot be inſiſted on with the *Scots*, as being unreaſonable on their ſide, and unable to anſwer the End on our ſide.

From this I come to examine if poſſible, what may be counted a due Equality; and here it will be neceſſary to enter a little into the ſhort Hiſtory of Taxes in *Scotland*,

ſince

ſince the Reſtoration; which bringing it down to the preſent Time, may ſerve as a Rule to this Matter.

Anciently the levying Money upon Land in *Scotland*, was call'd in General *the Taxation*; and the manner of levying it was by Rules altogether obſolete and now grown out of Uſe, as the Cuſtom of Tenths, Fifteenths, Subſidies, *&c.* are in *England*.

The now Method of Taxing Land has its beginning, as to Practice, in the Aſſeſſment of 6000 *l. per* Month, ſettled in *Scotland* in *Cromwel*'s time, when a Union was actually form'd and ſettled; of which, however deficient in it ſelf, without doubt this may be ſaid, that it had in it the Eſſential Parts, and might be modell'd into a compleat Coalition.

This is the Tax they now go by, and is call'd in *Scotland* THE CESS, by which I underſtand *a Month's Aſſeſſment*; 'tis raiſed upon Land by a Method peculiarly exact, and I have never heard any one complain of the Inequality.

'Tis raiſed, as is before noted, without any Charge, Deduction, or Defalcation, and is paid *Nett* into the Treaſury.

According as the Occaſions of the Government require, this Tax is encreaſed; but then not the Sum *per* Month is encreaſed, but the number of Months are encreaſed, which by the help of time encreaſes the Sum.

The Original of the Demand was as before, and of the Method, but the Continuance of it was thus introduced;

Anciently the Kings of *Scotland* contented themſelves with the ancient Demeſnes, Crown-Lands, Cuſtoms, *&c.* and on extraordinary Caſes *the Taxation* as above, Exciſes or any ſort were altogether unknown, till the Days of King *Charles* the Second.

King *Charles* the Second in the Year 1661, obtain'd of the *Scots* to give him a ſettled Sum of 40000 *l.* Sterling during his Life, in Conſideration whereof, he promiſed never to demand any Ceſs or *Taxation*, except in Time of War, as by the Words of the Act as follows.—— 13

13 Act of the 1st. Parliament, Cha. 2.

The Estates of Parliament taking to their Consideration the great Happiness this Kingdom hath enjoy'd, &c. and that the Kings Majesty hath been graciously pleas'd, notwithstanding all the Provocations given to himself and his Royal Father, to evidence his Affection and Favour to this his antient Kingdom, &c. do with all humble Duty acknowledge his Majesties unparallel'd Grace and Goodness, &c.

And seeing for the due Establishment of his Majesties Authority, and setling and securing the Peace of the Kingdom, his Majesty may have occasion to raise and keep some Forces within this Kingdom, and his Majesty has signified his Resolution, not raise any more Cess. *Therefore and from the due Sense of their Duty and Obligations, the Estates of Parliament do in the Name of the Kingdom make an humble and chearful Offer to his Majesty, of a yearly Annuity of* 40000 l. Sterl. *during all the Days of his Majesties Life time.*

This 40000 *l.* was rais'd by 8000 *l.* laid as Impost on foreign Importations, and 32000 *l. per Ann.* on Malt, brewed into Liquor for Sale; but as this was a Novelty and uncertain in its Produce, a Cess was granted to make good the Deficiency, which Deficiency generally amounts to 2 Months Cess, more or less, and other Cess than this *Stotland* knew none till the Convention in 1666, which being a Time of War, a Cess was impos'd, but not exceeding 3 Months.

Here I ought to observe, that the Excises and Customs of *Scotland* could not raise 40000 *l. per Ann.* put together; which I note for the other Uses which I shall make of it hereafter: but to go on with my History.

From this time to the Year 1678, *Scotland* had no more Cess or Convention, nor was at any Charge more than to make good the Deficiency of the 40000 *l.* mentioned before; except 3 Months Cess during the *Dutch* War, expiring at *Candlemas*, 1674.

About this time, the Nation being very unhappily divided into Parties, had the Misfortune, not only to have a religious Division, but a Court Division also; and People strove at any Price to oblige the Sovereign in giving up their Priviledges and Liberties, to be trampled on by Arbitrary Designs. And the first Fruits of this Courting the Prince, appear'd in that they brought a Tax 5 Months upon the Country, to be continued for 5 Years; which tho' in time of Peace was back'd with a specious Pretence of the Dis-affection of the *Phanaticks*, or to express it in a more modern Phrase, *The Danger of the Church*, as follows.

Act of Convention, 10 *July*, 1678.

The Convention of Estates of the Kingdom of Scotland *by his Majesties Authority and Command, at this time assembled, considering the great Happiness,* &c. *and as all Kings and Estates do at present carefully secure themselves and their People, by providing against all such foreign Invasions and* Intestine Commotions, *as may make them a Prey to their Enemies; so it is not fit that this Kingdom should only, of all others, remain without Defence, in a time when* these Dangerous Field Conventicles, *declar'd by Law* Rendezvouzes of Rebellion, *do still grow in their Numbers and Insolencies, against all which the present Forces cannot be in reason thought a suitable Security in Recognizance thereof,* &c. *The Convention of Estates,* &c. *do humbly beseech his Majesty to accept their chearful, and humble Tender of a new Supply.*

This was the first Infraction upon the *Scots*, and upon the Kings Royal Promise; to cover which Duke *Lauderdale* then Commissioner, feign'd a new Word, and put upon it the Gloss of a VOLUNTARY OFFER, or free Gift.

When this had been impos'd for about 3 years, and 2 years before it expir'd; King *James* then Duke of *York*, and high Commissioner in *Scotland*, when he was forc'd away from hence: *An.* 1681, obtain'd the Continuation of this 5 Months Cess for 3 Years, which was to the Year 1684: after he came to the Crown, He advanc'd it by his meer absolute

lute Command to 8 Months Ceſs, and had it confirm'd to him for his Life. *Vide the Act*, as follows.

12th. Act of Parliament, *Jan.* 7.

The Eſtates of Parliament calling to mind the many great Bleſſings they have, and do enjoy under the Protection of the Royal Government, and eſpecially by the many Deliverances from the rebellious Inſurrections and Deſigns of Fanatical Traytors; from whom they could expect no leſs than Confuſion in Religion, Oppreſſion, &c. *And that the Terror of his Majeſties Forces hath been very inſtrumental for procuriug our preſent Securtiy; but conſidering, that not only theſe Enemies continue their inveterate Hatred againſt King and People; but that their frequent Diſappointments have heightn'd their Malice to Deſpair, and that the preſent Forces may be too few to undergoe all the Fatigue which his Majeſties Service,* &c. *may require, and to demonſtrate to all ſeditious Men, that this Nation is reſolved to beſtow all they have in the Kings Service, rather than to bear the leaſt of their Inſults; Do therefore, for themſelves and the Nation repreſented by them, make a hearty and dutiful Offer,* &c. *Over and above the* 5 *Months Ceſs already Impoſed,* &c. *Whereby there will be* 4. *Months Ceſs payable at each Term hereafter, and as a farther Evidence of their entire Affection,* &c. *they humbly and heartily offer a Continuation of the ſaid* 4. *Months Ceſs,* TERMLY, *during allthe Terms of his Majeſty's Life time, which God Almighty long preſerve.*

'Twould be remote to this matter to enter into the ſecret Hiſtory of theſe arbitrary Proceedings in *Scotland*, in which I could give ſuch a Diſplay of Tyranny, that whoever were to read ſome Stories of it, which I could furniſh the World with, would no more wonder, why the *Scots* are ſo mov'd againſt a Race of Men, that pretend to be hardly treated there.

The ſeveral Court Parties ſtruggled, who ſhould give their Country away faſteſt, the Biſhops got into every part of the Civil Juriſdiction; the Severities againſt the People firſt drove them into Deſperations and Rebellions, and then ſuch Advantages were taken, and ſuch uſe made

of

of the ſaid Inſurrections to ruine others, that the poor People were brought to the Brink of general Ruin: the Nation brought to that paſs, that a Man might be fin'd or *forfaulted*; that is, his Eſtate taken from him, for his Wives giving a Half-penny at his Door to a common Beggar, on pretence it was relieving a Rebel.

Thus poor *Scotland* was bought and ſold, and the Example is uſeful for our Obſervation a great many ways; for thus ſhall every Nation be uſed, that is divided into contending Parties, and expos'd to an encroaching Government.

But that I may not have ſaid all this foreign to the preſent Purpoſe, it is very obſervable, that this will make one PERIOD for Taxation, *viz.* the higheſt that an arbitrary Prince back'd with a Mercenary Nobility, and a governing Clergy, even in the greateſt Extream of abſolute Tyranny, ever impos'd upon this Nation, which they deſir'd to ſqeeze, and car'd not if they ruin'd.

Come we now to the Revolution, which theſe Exorbitances had no little Influence upon; the firſt thing Tranſacted upon the Meeting of the Eſtates or Convention of *Scotland*, was to break theſe Chains; re-aſſume the Power of raiſing Taxes by Parliament, and make themſelves Judges both of the Occaſion, and of the Sum.

However as in *England* ſince the Revolution, greater Occaſions have call'd for immenſe Sums to carry on the War; and ſuch Taxes have been rais'd as were never heard of before; ſo in *Scotland* the Parliament have agreed to ſuch Taxes, as, the aforeſaid Time of Tyranny excepted, were never known in *Scotland* before.

Yet in the carrying on this War, ſix or ſeven Months Ceſs has one time with another, been thought *Scotland*'s full Proportion, and the late KING excepting one or two Years on extraordinary Occaſions, always contented himſelf with it, and this at the ſame time that *England* rais'd 4 *s.*

per

per l. upon their Land, and Her preſent Majeſty has never demanded more of her Subjects there, tho' the Weight of the War is now as great as ever, and this I call another PERIOD of Taxation.

Now, what I mean by a Geometrical Scale, or Equality in Taxes, is drawn from theſe Proportions.

That ſince exact Valuation of Rents cannot be made on both ſides, and leaſt of all in *England*; it ſeems as good a way to come at this Equality, as any I have yet ſeen.

That the higheſt Period of Taxes that ever *Scotland* bore ſince the Reſtoration, may be taken on one hand, and ſet againſt the higheſt Period of Taxes that ever *England* bore, I mean of a Land-Tax on both ſides; and let this ſtand together as the Scale of Equality.

Thus ſuppoſe the *Scots* 8 Months Ceſs, tho' that was the heighth of Tyrannick Impoſition, and tho' 'tis allowed the *Scots* are manifeſtly impoveriſh'd, and leſs able to bear it than they were; yet ſay, it be full 8 Months Ceſs, and ſet this againſt the *Engliſh* 4 *s per l.* and I cannot believe any more juſt Calculation can be made.

Thus when ever a Tax upon Land for 4 *s per* Pound is granted, the *Scots* pay 8 Months Ceſs if of 2 *s per* Pound in *England*, 4 Months Ceſs; and ſo in Proportion.

Nor is this ſo wide of more nice Calculators, the Ingenious Author *Of the Enquiry into the Reaſonableneſs and Conſequences of a Union*, &c. Calculates *Scotland* to pay 50000 *l. per Annum* on Land, when *England* pays 2 Millions, in which he differs but 2000 *l. per Ann.*

What better and more regular Equation can be drawn than this, I confeſs I know not; and tho' the *Scots* ſeem in this to ſave no Money by the Revolution, but to return to the Valuation put on them by their worſt Enemies, yet I hope they will think the Union not bought too dear, whatever they pay in Reaſon, and within their Ability for it; eſpecially conſidering the Continuance of the extraordinary

Taxes

Taxes, are only for the preſent State of War, which we hope cannot laſt long.

I come next to the Taxes on Trade, and theſe conſiſt in Cuſtoms upon Goods Imported from abroad, and Exciſe on the Conſumption at home; and here are yet greater Inequalities than before, and they are to be conſidered by Proportion alſo.

The Inequalities here will lye on both ſides; and firſt on the *Engliſh*, ſhould not the Scale come up even to a Literal Numerical Equality in point of Goods Imported, an open free uninterrupted Commerce by Land being the Conſequence of a Union, they would ruine the *Engliſh* Trade, by ſupplying our Markets with all ſorts of Imported Goods, cheaper than our Merchants could do; and this would be a moſt deſtructive Article in Trade, eſpecially in fine Goods. For Example, in Linens from *Hamborough* or *Holland*, or in Tobacco, Coffee, Tea, Chacolate, ſuch other things as are now under large Duty and ſmall Carriage; theſe would all be ſpread over *England* by the *Scots*, to our Damage, and a Confuſion in Trade.

There is no Doubt therefore but the Cuſtoms, Prohibitions, and Charges of all foreign Importations, muſt be numerically and literally the ſame in both Nations, unleſs a ſmall Abatement, which it may be neceſſary to allow to the *Scots* for Encouragement of Shipping, and for the Carriage of their Overplus to *London*, which ſtill will be the Commanding Port in Trade.

But I come from theſe Heads, to the general State of Taxes in both Nations; and here the Scale of Inequality is very uneven, and the *Scots* have vaſtly the Diſadvantage, in Caſe of a Union.

The *Engliſh* are a rich Nation but greatly in Debt, the *Scots* are poor but free and clear from all manner of Incumbrance, Arrear, or any Claim of Debt whatſoever.

Now

Now take the two Nations as coming to unite, they ſeem like two Tradſemen entring into Partnerſhip; One has a great Stock, but being before in the Trade, has large Debts both to pay and receive; the Other brings in a ſmall Stock, but being clear, and having no Debts, tho' he comes in but for a ſmaller ſhare of Trade; yet they begin upon a clear Stock, and a new Foundation,

The Credits of the old Trade are ſet apart, and the Debts of the old Trade are ſet againſt them, and they are paid off, and receiv'd in, by themſelves, for the ſeparate Accounts of the old Trader; and all future Dealings go on upon a new Foot.

I know ſome Gentlemen differ from my Opinion in this Matter, but I deſire to explain my ſelf, and then ſubmit my Judgment to any Man's Cenſure.

We have a Debt upon us Contracted by the Length and Weight of the War, which will not be paid in many Years; the *Scots* have no Debt upon them, they bring a ſmall but clear Revenue, the Overplus of which will revert into our Exchequer.

Speaking upon the Square, there is no Reaſon we ſhould ask the *Scots* to help pay our Debts, or to come into our appropriated Taxes, and here as I conceive lyes the greateſt Difficulty of the Treaty.

An Equality of Taxation, underſtood as before, is certainly moſt abſolutely neceſſary to Trade, to compleat the Union and to remove Diſadvantages in Commerce. But *England* to anſwer her vaſt Debts has loaded her ſelf with ſome Taxes which are in their Circumſtances impracticable in *Scotland*, and which would if offered tend to diſcompoſe the People there, and render the Union odious and uneaſie to them, as a thing that would load them with Taxes, which they never heard of, and which their preſent Condition will not ſuffer them to bear.

To reconcile this Difficulty, the Author before quoted, has I think, a little too eaſily come into the Thing, for an Equivalent to be paid out of the ſaid Duties in ſeveral Sums, which he places againſt their ſhare of the Debt as follows:

The *Engliſh* Debts amount to a heavy Sum, no leſs, *ſays he*, than one and twenty Millions, and the Gentleman ſtates by a reaſonable Proportion enough, the *Scot*'s ſhare of thoſe Debts ſhall be

600000 *l.* in return for this, he offers a Rent-Charge of 30000 *l. per Ann.* to be appropriated to certain uſes for the publick Good, till this Sum of 600000 *l.* ſhall be paid.

This is the Equivalent for bringing the *Scots* in, to pay their *Quota* of 21 Millions of our Debts.

But to examine this, let us firſt enquire what occaſion have the *Scots* to make us this Loan, or what Neceſſity are we in to ask it. For in ſhort, this is nothing but borrowing, 600000 *l.* of the *Scots* to pay our Debts, and repaying them again by a Rent-Charge of 30000 *l. per Ann.* out of their own Money, and this without any Partiality to the *Scots*, I muſt own a moſt unreaſonable Requeſt.

'Tis allow'd by the Gentleman aforeſaid, that after the Union, the Over-plus of the Revenue in the Kingdom of *Scotland*, the Civil Government being entirely defrayed, amounts to 186000 *l. per Annum.*

Now who ſhall this Overplus revert to? the Anſwer is ſhort and plain, it ſhall revert to the united Treaſury of *Britain*, and the *Engliſh* of that is, that we ſhall gain all That Sum in ready Money yearly from the *Scots*, an Article I humbly recommend to thoſe Gentlemen, who ſay, *We ſhall get nothing by the Union.*

Now if this be true, I can ſee no Reaſon, nor the leaſt Occaſion, why we ſhould oblige the *Scots* to come into every Tax we have laid, whether it be properly ſuited for their Country or no; and this leads me to examine:

II. What Condition are the *Scots* in, to come up to you in an Equality of Taxes? There may be ſome Taxes which are peculiarly proper or improper for one Country, which are not ſo in another; the Taxes in *England* chiefly lye on foreign Trade, in *Holland* they lye on the Home-Conſumption; ſhould *England* pay for every Diminutive of their Eatables and Drinkables as the *Dutch* do, our Yeomandry and Common People would be undone. Should *Holland* load their Trade, and lay heavy Duties on their Imports, they had hardly been a People, much leſs a Rich Opulent Nation; and many Reaſons might on both ſides be given to prove this Obſervation, but I bring it nearer home.

There

There are a great many Reaſons to be given, why the *Scots* are no way able to bear the preſent Duties upon Malt and Salt, which are raiſed in *England*; of which I ſhall ſpeak preſently.

But giving me leave to beg the Queſtion for the preſent, do but ſuppoſe thoſe Duties improper for *Scotland*, let us inquire next, why ſhould they be impoſed?

Firſt of all, they are both Calculated but at 40000 *l. per Ann.* which deducted from the Sum of 186000 *l.* you ſtill receive 146000 *per Ann.* out of *Scotland* clear of all Expence, as a Capital, clearly gain'd by the Union.

If it be true that the *Scots* ſhall grow rich by you, their Riches ſhall ſtill be your Gain; as their Trade encreaſes ſo will their Cuſtoms; and all ſhall tend to raiſe that Sum of 146000 *l. per Ann.* higher, and more to the publick Gain of *England*.

So that, Gentlemen, do but pay your own Debts, and you have no need to lay any unreaſonable Burthen upon your Neighbours.

But now to ſhow how this is ſtill more Equal, let us examine the Great Queſtion here, How muſt we carry on the War? If I were a *Scot* I would anſwer it by asking another: How do you carry it on now? —— We are to pay none of your Debts for you now, why ſhould we buy our Union with you at 600000 *l.* Debt, and 186000 *l. per Ann.* Taxes?

On the other hand, take away your appropriated Taxes, and your War would be carried on without the Taxes on Malt and Salt; were your Debts all paid, 'tis certain the Land-Tax, Cuſtoms, Exciſe, and ſettled Branches of Revenue, as Coals, Stampt-Paper, Poſt-Office. *&c.* would carry on the whole Expence of the War.

So that 'tis very evident, take the Reaſon of the Caſe into Conſideration, there can be nothing ſaid why the *Scots* ſhould come into a literal Equality of Taxes, the Taxes themſelves being inconſiſtent with their Circumſtances, and only neceſſary to you here for Payment of Debts, not for carrying on the War.

It remains to examine why these two Taxes are unsuitable to, or impracticable in *Scotland*, and thus:

1. Because they are Exorbitant in their Rate, being Charg'd not upon the Value, but upon the Bulk of the Commodity; and the Goods bearing so different a Value in *Scotland* and in *England*, to put the Duty equal, would be Tax to the *Scots* in three times the Sum they are tax'd at in *England*.

For Example, suppose the Duty upon Salt, which is charg'd by Weight in general, amounts in *Scotland* to 16 *s.* 4 *d.* Sterling, upon 3 *s* value, and in *England* to 16 *s.* 4 *d.* Sterling, upon 10 *s.* 6 *d* Value, or thereabout; let any Man state the Proportion, here they will easily allow the Tax to be intolerable to the *Scots*; since by the same Proportion the *English* ought to pay 2 *l.* 17 *s.* 4 *d.* for the same quantity of Salt, or the *Scots* ought to pay but 4 *s* 8 *d*, for that which by this Tax is rated at 16 *s.* 4 *d.* and the like, tho' not in so great a Difference, for the Malt.

2. The Weight of the Salt Tax lyes especially on the Poor, who in *Scotland* live very much on Salt Meats, and whose differing Condition from the *English* does not permit, nor cannot bear being tax'd at all, much less equal to the *English*. And not to insist on the further Impracticableness of these Taxes, I shall answer one Objection here.

If we are tax'd on our Salt and Malt, and *Scotland* is not, then all the Salt and Malt that can be convey'd from *Scotland* into *England*, will make an unreasonable Advantage to one, and be injurious to the other,

To this I answer, — The same Argument is good against reduction of the Rate to an Equality, and yet the contrary would be an intolerable Oppression, and an Inequality too extravagant to mention. The Remedy for this is thus.

They are both bulky Commodities and not to be hid, the Excise-Men in the Towns on the Borders, and the Officers on the Coast, may be empowered to Charge all Malt and Salt Imported from *Scotland*, with the *English* Duty as they would do now; and this may be without any Addition of Officers, either on the Borders or in the Ports; the Salt being so bulky and heavy, that it can't be conceal'd, put in a Pocket, or carried under a Coat; so I think that Difficulty falls to the Ground,

and

and to reconcile the reſt, the following General, which is the Conſequence of the whole, ſeems to me highly reaſonable on both ſides.

That what Debts are contracted on both ſides, be paid by both Nations, out of the reſpective Duties of either Nation, as now eſtabliſh'd. That the Overplus of the *Scots* Revenue be improv'd for the Settling Trade, and Encouragement and Employment of the Poor, and other publick Uſes; That the *Scots* be exempted from the Taxes of Salt, and Malt, only for ſo long as the *Engliſh* Debts are paid, or for a Certain Term of Years, to be Calculated from the Proportion between thoſe Taxes and the *Engliſh* Debts —— And afterwards to ſtand upon a proportion'd Equality with *England*, in all Taxes that ſhall be rais'd for the Publick Good.

This muſt be call'd an Equality, becauſe *Scotland* is at preſent unconcern'd in our Debts, and cannot reaſonably be brought into an Encumbrance for that Money they had no hand in borrowing, nor any part of the Advantage of.

To ſay, they ſhall have an Equivalent for this Payment, is not an Anſwer; becauſe I think it may be ſaid, the Tax cannot be laid, the poor cannot pay it; the Equivalent is to the State, and cannot be given the Poor that are aggriev'd; if it can, 'tis the ſame thing, and not Taxing is a nearer way to keep them eaſie.

As to the Exciſes of Beer, Ale, *&c.* I ſee no occaſion to debate them; 'Tis a Charge on none but the Liquor ſold, and affects no Body, but they that pleaſe to ſpend their Money; Only it requires the *Scots* Ale, which they call *Two-penny Ale*, and which is about the Price of our Small Beer, ſhould be expreſs'd to ſignifie Small Beer, and to pay as ſuch, the Value being the ſame. Otherwiſe the *Scots* would pay for the Name; and calling that Ale, which really is but Small Beer, be wrong'd in the Proportion, and be pinch'd in their Trade.

Nor is all this to be call'd advocating for the *Scots*; the Queſtion is not here, whether it be pleading on this Side or that, but whether the Facts on either ſide be true? And whether the calculated Proportions are ſtated right, and the Reaſons good? If not, I ſhould be pleas'd to ſee any Gentleman fairly detect them, and would be very forward to alter my Judgment.

To

To argue then for Truth and Juſtice, impartially to ſtate the Inequalities on either ſide, and bring them to a Balance, is neither Arguing for the *Engliſh* nor the *Scots*, but for the Union in general, and in that reſpect is for the general Good of *Britain*; ſince the Union is for the Advantage of the whole, but more eſpecially for *England*; which, in the Purſuit of this Work, I queſtion not to make good.

It remains now to enquire —— That ſince the *Scots* Revenue ſhall amount to above 140000 *l. per Annum* more than their Expence, whether it ſhall not be thought reaſonable to employ that Money, or ſuch part of it, as ſhall be thought ſufficient for the publick Improvement of the Countrey, from whence it is raiſed; and How

The Methods for Employing it, the juſt Occaſion there is to do ſo, for Reſtoring the Trade of that Kingdom, Employing the Poor, Reviving Manufactures, and making Good Loſſes, will be the Subject of the next Part of this Diſcourſe.

Some Expedients, and their proper Explications, for Setling the Trade to *India*, to the Mutual Advantage, and, I hope, Satisfaction of both Kingdoms, ſhall alſo be part of our Care.

And laſtly, To examine the Inequalities between the Two Kingdoms with relation to Trade, reduce them to a Balance, and make ſome Enquiry into thoſe hard Articles to us, *viz.*

1. The letting the *Scots* into Our Plantation-Trade.

2. Opening to them the Fountain of our Manufactures; I mean our Wool, by which we ſay, they fall into Our Trade, and by Under-working, and by Conſequence Under ſelling, ruine Our Trade at home, and rob us of the moſt Capital Article of Our Proſperity, the Employment of our Poor.

I cannot enter upon theſe things here; but I cannot conclude this Part of the Work, without ſaying, I doubt not to prove, That even in all theſe things we ſhall have the Advantage of *Scotland*, and be Gainers by the Union.

I ſhall prove, that the *Scots* Trading to our Colonies, ſhall enrich thoſe very Colonies, and that in the ſingle and only Wealth, which at preſent is the Dead Weight upon their Proſperity, *viz.* the want of People —— What prevents our *Nor-*

way Trade being converted into a *New-England* Trade, Hemp, Pitch, Tar, Roſin, Plank, Maſts, *&c.* being brought from the Continent of *America*; as it already begins to be from *Carolina*: Why does not *New-England* ſupply us with Copper, *Penſilvania* with Iron, and all theſe Metals which now we purchaſe with our ready Money? Why are they not bought with our own Manufactures wrought by our own People, and the Wealth of them revert to our General Stock? Why are not the Bowels of the Earth ſearch'd in the vaſt Tracts of Land we poſſeſs there, for a Treaſure which has lain hid for ſo many Ages, and which we ſend to other Nations for, buy at our Diſadvantage, and let our own lie ſtill as a Prize put in the hand of a Fool, or a Talent hid in a Napkin? 'Tis evident, and I ſhall put it paſt Doubt when I come to the Particulars, That we have a yet Undiſcovered Wealth in the Mountains of *America*; and when we come to ask our Merchants there, why it has not been ſearch'd into, they will unanimouſly Anſwer, WANT OF PEOPLE.

This threfore is the Wealth the Union ſhall bring us; this the Treaſure to be rais'd out of the Barren Mountains of *Scotland*; poor *Scotland* ſhall thus make rich *England*, and we ſhall gain of them that only Wealth, that ſingle Advantage, which of all things we want moſt, and which in time may make *Britain* the moſt powerful Nation in the World.

As to our Woollen Manufactures;

I. I ſhall prove the *Scots* need them not.

II. Have no Genius to ours.

III. If they had, they can never fall into them with Advantage, or be able to out-work or underſell ours; but on the contrary, our People are able to outwork them, underſell them, keep them out of our Manufactures, and at any time ſell them cheaper than they ſhall be able to make them.

There are ſome neceſſary Speculations, which, as the Conſequences of theſe Heads, I ſhall deſcend to, perhaps uſeful to both Nations; in which I ſhall open a Scene of Advantages to both Kingdoms for Trade, and with which I ſhall cloſe this Deſign; in which, without the Charge of an Extravagant Projection.

jector, I doubt not to ſhow the Field of Trade is vaſtly extended, and more than ſufficient to both Kingdoms, that a Coalition of Trade ſhall be mutually advantageous, and not one Article of Trade be leſſen'd, diſcouraged, oppreſs'd, or ſuppreſs'd, no not on either hand.

That neither the Stock of both Kingdoms, nor the Hands of both Kingdoms can be too great or too many, the one to be improved, and the other to be employ'd in the many and moſt extenſive Branches of yet undiſcovered Trade, thoſe uncultivated Parts of Trade, which Providence ſeems to have reſerv'd for a General Union of both Nations, and which we ſeem almoſt incapable of carrying on, without one another.

And that I may not have advanc'd a Notion I cannot make Good, in ſaying the Union ſhall be our Advantage; I ſhall at laſt enquire whoſe ſhall the Wealth be; to whom the Encreaſe——And in this Search it will appear beyond contradiction, That as *London* is the *Emporium* of *Britain*, it will be the Center of Wealth, and all the Circles will meet there, all the Lines of Trade will be drawn from and to it; the Parts like Members to the Body, will thrive and grow proportionably Fat and Rich; but this will be the Fountain from whence, and the Conduit thro' which all that Wealth will be convey'd, and the Ocean into which it all flows, will be the People.

I ſhall undertake to prove alſo, That it cannot be otherwiſe that all Returns will be made thither, Fraights of Ships from all Foreign Nations made thither; Exchanges will all Center there; Bills be payable there and the General Correſpondence muſt come by way of *London*.

Of theſe things I ſhall treat more largely in our next, and the mean time ſhould be glad to ſee any ſubſtantial Reaſon offered againſt a Union, and thoſe Reaſons drawn from any Principles or Foundations, except ſuch as are Deſtructive to the preſent Politick Settlement and General Good of both.

But as I ſee no room for it, I cannot but conclude, that nothing can compleat the Wealth, Strength and Proſperity of both Kingdoms, like a Firm, Entire, Compleat, and Indiſſolvible UNION.

FINIS.